

“(C) PAYMENT.—The Secretary shall pay each of the 50 States and the District of Columbia the amount allocated for the State and District of Columbia under subparagraph (B).”

“(4) POPULATION DATA.—For purposes of determining allocations for a territory under this section, the population of the territory shall be determined based on the most recent data available from the Bureau of the Census.”

“(5) TIMING.—To the extent practicable, with respect to each State, territory, and Tribal government allocated a payment under this subsection, the Secretary shall make the payment required for the State, territory, or Tribal government (as applicable) not later than 60 days after the date on which the certification required under subsection (d) is provided to the Secretary.”

“(6) PRO RATA ADJUSTMENT AUTHORITY.—

“(A) IN GENERAL.—Subject to subparagraph (B), the amounts otherwise determined for allocation and payment under paragraphs (1), (2), and (3) may be adjusted by the Secretary on a pro rata basis to the extent necessary to ensure that all available funds are distributed to territories, Tribal governments, and States in accordance with the requirements specified in each paragraph (as applicable) and the certification requirement specified in subsection (d).”

“(B) UNALLOCATED AMOUNTS.—Any amounts from the amount reserved under paragraph (3)(A) that are not allocated by the Treasury under paragraph (3)(B) shall be returned to the general fund of the Treasury.”

“(C) REQUIREMENTS.—

“(1) USE OF FUNDS.—Subject to paragraph (2), and except as provided under paragraph (3), a State, territory, or Tribal government shall only use the funds provided under a payment made under this section, or transferred pursuant to section 603(c)(4), to—

“(A) respond to or mitigate the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19) or its negative economic impacts;

“(B) cover costs incurred as a result of such emergency; or

“(C) replace revenue that was lost, delayed, or decreased (as published by the Bureau of the Census in the Quarterly Summary of State and Local Tax Revenue) as a result of such emergency.”

“(2) FURTHER RESTRICTION ON USE OF FUNDS.—

“(A) IN GENERAL.—A State or territory shall not use the funds provided under this section or transferred pursuant to section 603(c)(4) to either directly or indirectly offset a reduction in the net tax revenue of such State or territory resulting from a change in law, regulation, or administrative interpretation during the covered period that reduces any tax (by providing for a reduction in a rate, a rebate, a deduction, a credit, or otherwise) or delays the imposition of any tax or tax increase.”

“(B) PENSION FUNDS.—No state or territory may use funds made available under this section for deposit into any pension fund.”

“(3) TRANSFER AUTHORITY.—A State, territory, or Tribal government receiving a payment from funds made available under this section may transfer funds to a private nonprofit organization (as that term is defined in paragraph (17) of section 401 of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11360(17)), a public benefit corporation involved in the transportation of passengers or cargo, or a special-purpose unit of State or local government.”

“(d) CERTIFICATIONS AND REPORTS.—

“(1) IN GENERAL.—In order for a State or territory to receive a payment under this section, or a transfer of funds under section 603(c)(4), the State or territory shall provide

the Secretary with a certification, signed by an authorized officer of such State or territory, that such State or territory requires the payment or transfer to carry out the activities specified in subsection (c) of this section and will use any payment under this section, or transfer of funds under section 603(c)(4), in compliance with subsection (c) of this section

“(2) REPORTING.—Any State, territory, or Tribal government receiving a payment under this section shall provide to the Secretary periodic reports providing a detailed accounting of—

“(A) the uses of funds by such State, territory, or Tribal government, including, in the case of a State or a territory, all modifications to the State's or territory's tax revenue sources during the covered period; and

“(B) such other information as the Secretary may require for the administration of this section.”

“(e) RECOUPMENT.—Any State, territory, or Tribal government that has failed to comply with subsection (c) shall be required to repay to the Secretary an amount equal to the amount of funds used in violation of such subsection, provided that, in the case of a violation of subsection (c)(2)(A), the amount the State or territory shall be required to repay shall be lesser of—

“(1) the amount of the applicable reduction to net tax revenue attributable to such violation; and

“(2) the amount of funds received by such State or territory pursuant to a payment made under this section or a transfer made under section 603(c)(4).”

“(f) REGULATIONS.—The Secretary shall have the authority to issue such regulations as may be necessary or appropriate to carry out this section.”

“(g) DEFINITIONS.—In this section:

“(1) COVERED PERIOD.—The term ‘covered period’ means, with respect to a State, territory, or Tribal government, the period that—

“(A) begins on March 3, 2021; and

“(B) ends on the last day of the fiscal year of such State, territory, or Tribal government in which all funds received by the State, territory, or Tribal government from a payment made under this section or a transfer made under section 603(c)(4) have been expended or returned to, or recovered by, the Secretary.”

“(2) SECRETARY.—The term ‘Secretary’ means the Secretary of the Treasury.”

“(3) STATE.—The term ‘State’ means each of the 50 States and the District of Columbia.”

“(4) TERRITORY.—The term ‘territory’ means the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, the Commonwealth of the Northern Mariana Islands, and American Samoa.”

“(5) TRIBAL GOVERNMENT.—The term ‘Tribal Government’ means the recognized governing body of any Indian or Alaska Native tribe, band, nation, pueblo, village, community, component band, or component reservation, individually identified (including parenthetically) in the list published most recently as of the date of enactment of this Act pursuant to section 104 of the Federally Recognized Indian Tribe List Act of 1994 (25 U.S.C. 5131).”

**SA 1365.** Mr. LEE (for himself and Mr. SCOTT of South Carolina) submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER (for himself, Mr. WYDEN, Mrs. MURRAY, Mr. BROWN, Mr. PETERS, Mr. CARDIN, Ms. CANTWELL, Ms. STABENOW, Mr. TESTER, Mr. MENENDEZ, Mr. SCHATZ, Mr. CARPER, Mr. LEAHY, and Mr. SANDERS) to the bill H.R. 1319, to provide for reconcili-

ation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

Strike part 7 of subtitle G of title IX and insert the following:

## **PART 7—EXPANSION OF HEALTH SAVINGS ACCOUNT ELIGIBILITY**

### **SEC. 9661. EXPANSION OF HEALTH SAVINGS ACCOUNT ELIGIBILITY.**

(a) IN GENERAL.—Section 223(c)(1) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

“(E) SPECIAL RULE FOR TAXABLE YEARS 2020 THROUGH 2025.—In the case of any taxable year beginning after December 31, 2020, and before January 1, 2026, the term eligible individual includes, for any month, any individual if such individual is covered under a health plan that provides a level of coverage that is designed to provide benefits that are actuarially equivalent to not greater than 60 percent of the full actuarial value of the benefits provided under the plan.”

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2020.

**SA 1366.** Mr. LEE (for himself and Mr. SCOTT of South Carolina) submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER (for himself, Mr. WYDEN, Mrs. MURRAY, Mr. BROWN, Mr. PETERS, Mr. CARDIN, Ms. CANTWELL, Ms. STABENOW, Mr. TESTER, Mr. MENENDEZ, Mr. SCHATZ, Mr. CARPER, Mr. LEAHY, and Mr. SANDERS) to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

Strike sections 9661, 9662, and 9663 and insert the following:

### **SEC. 9661. TREATMENT OF DIETARY SUPPLEMENTS AS MEDICAL EXPENSES.**

(a) IN GENERAL.—Subsection (d) of section 213 of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

“(12) DIETARY SUPPLEMENTS.—In the case of taxable years beginning before January 1, 2026, amounts paid for dietary supplements shall be treated as paid for medical care. For purposes of this paragraph, the term ‘dietary supplement’ has the meaning given such term by section 201(ff) of the Federal Food, Drug, and Cosmetic Act.”

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2020.

**SA 1367.** Mr. LANKFORD submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER (for himself, Mr. WYDEN, Mrs. MURRAY, Mr. BROWN, Mr. PETERS, Mr. CARDIN, Ms. CANTWELL, Ms. STABENOW, Mr. TESTER, Mr. MENENDEZ, Mr. SCHATZ, Mr. CARPER, Mr. LEAHY, and Mr. SANDERS) to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

At the appropriate place, insert the following:

### **SEC. . . . LIMITATION ON FUNDS FOR MEMBERS.**

None of the funds made available under this Act, or an amendment made by this Act, may be provided to or used to benefit a Member of Congress or an immediate family member of a Member of Congress.

**SA 1368.** Mr. GRAHAM (for himself, Mr. THUNE, Mr. CRAPO, Mr. RUBIO, and

Mr. MARSHALL) submitted an amendment intended to be proposed to amendment SA 891 proposed by Mr. SCHUMER (for himself, Mr. WYDEN, Mrs. MURRAY, Mr. BROWN, Mr. PETERS, Mr. CARDIN, Ms. CANTWELL, Ms. STABENOW, Mr. TESTER, Mr. MENENDEZ, Mr. SCHATZ, Mr. CARPER, Mr. LEAHY, and Mr. SANDERS) to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; which was ordered to lie on the table; as follows:

Strike section 9901 and insert the following:

**SEC. 9901. CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUND.**

(a) IN GENERAL.—Title VI of the Social Security Act (42 U.S.C. 801 et seq.) is amended by adding at the end the following:

**“SEC. 602. CORONAVIRUS FISCAL RECOVERY FUND.**

“(a) APPROPRIATION.—

“(1) IN GENERAL.—Out of any money in the Treasury of the United States not otherwise appropriated, there are appropriated for making payments to States, Tribal governments, and units of local government under this section, \$349,950,000,000 for fiscal year 2021.

“(2) RESERVATION OF FUNDS.—Of the amount appropriated under paragraph (1), the Secretary shall reserve—

“(A) \$4,499,357,143 for making payments to the District of Columbia, the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, the Commonwealth of the Northern Mariana Islands, and American Samoa; and

“(B) \$19,997,142,857 for making payments to Tribal governments.

“(b) AUTHORITY TO MAKE PAYMENTS.—Not later than 30 days after the date of enactment of this section, the Secretary shall pay each State and Tribal government the amount determined for the State or Tribal government for fiscal year 2021 under subsection (c).

“(c) PAYMENT AMOUNTS.—

“(1) IN GENERAL.—Subject to paragraph (2), the amount paid under this section for fiscal year 2021 to a State that is 1 of the 50 States shall be the amount equal to the relative population proportion amount determined for the State under paragraph (3) for such fiscal year.

“(2) MINIMUM PAYMENT.—

“(A) IN GENERAL.—No State that is 1 of the 50 States shall receive a payment under this section for fiscal year 2021 that is less than \$2,927,000,000.

“(B) PRO RATA ADJUSTMENTS.—The Secretary shall adjust on a pro rata basis the amount of the payments for each of the 50 States determined under this subsection without regard to this subparagraph to the extent necessary to comply with the requirements of subparagraph (A).

“(3) RELATIVE POPULATION PROPORTION AMOUNT.—For purposes of paragraph (1), the relative population proportion amount determined under this paragraph for a State for fiscal year 2021 is the product of—

“(A) the amount appropriated under paragraph (1) of subsection (a) for fiscal year 2021 that remains after the application of paragraph (2) of that subsection; and

“(B) the relative State population proportion (as defined in paragraph (4)).

“(4) RELATIVE STATE POPULATION PROPORTION DEFINED.—For purposes of paragraph (3)(B), the term ‘relative State population proportion’ means, with respect to a State, the quotient of—

“(A) the population of the State; and

“(B) the total population of all States (excluding the District of Columbia and territories specified in subsection (a)(2)(A)).

“(5) DISTRICT OF COLUMBIA AND TERRITORIES.—The amount paid under this section for fiscal year 2021 to a State that is the District of Columbia or a territory specified in subsection (a)(2)(A) shall be the amount equal to the product of—

“(A) the amount set aside under subsection (a)(2)(A) for such fiscal year; and

“(B) each such District’s and territory’s share of the combined total population of the District of Columbia and all such territories, as determined by the Secretary.

“(6) TRIBAL GOVERNMENTS.—From the amount set aside under subsection (a)(2)(B) for fiscal year 2021, the amount paid under this section for fiscal year 2021 to a Tribal government shall be the amount the Secretary shall determine, in consultation with the Secretary of the Interior and Indian Tribes, that is based on increased expenditures of each such Tribal government (or a tribally-owned entity of such Tribal government) relative to aggregate expenditures in fiscal year 2019 by the Tribal government (or tribally-owned entity) and determined in such manner as the Secretary determines appropriate to ensure that all amounts available under subsection (a)(2)(B) for fiscal year 2021 are distributed to Tribal governments.

“(7) DATA.—For purposes of this subsection, the population of States shall be determined based on the most recent year for which data are available from the Bureau of the Census.

“(d) USE OF FUNDS.—

“(1) IN GENERAL.—Subject to paragraph (2), a State or Tribal government shall use the funds provided under a payment made under this section to cover only those costs of the State or Tribal government that—

“(A) are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);

“(B) were not accounted for in the budget most recently approved as of the date of enactment of this section for the State or government; and

“(C) were incurred during the period that begins on March 1, 2020, and ends on December 31, 2022.

“(2) STATE DISTRIBUTIONS TO UNITS OF LOCAL GOVERNMENT.—

“(A) IN GENERAL.—Each State (other than the District of Columbia) shall distribute 45 percent of the amount allocated and paid to the State under this section to units of local government in the State in accordance with this paragraph.

“(B) MANNER OF DISTRIBUTION.—A State shall allocate the amount that the State is required to distribute among units of local government in the State based on the population of each such unit of local government (as determined by the State) relative to the population of all units of local government in the State.

“(C) APPLICATION OF USES OF FUNDS.—The limitations on the uses of funds described in paragraph (1) shall apply to amounts distributed to a unit of local government under this paragraph in the same manner that such limitations apply to a payment to a State under this subsection.

“(e) OIG APPROPRIATION.—Out of any money in the Treasury of the United States not otherwise appropriated, there are appropriated to the Office of the Inspector General of the Department of the Treasury, \$50,000,000, for salaries and expenses necessary for oversight, investigations, and audits of programs, grants, and projects funded under this section carried out by the Office of Inspector General. Amounts appropriated under the preceding sentence shall remain available until expended.

“(f) DEFINITIONS.—In this section:

“(1) IN GENERAL.—The terms ‘Indian Tribe’, ‘Secretary’, ‘State’, and ‘Tribal government’ shall have the meaning given such terms in section 601(g).

“(2) UNIT OF LOCAL GOVERNMENT.—The term ‘unit of local government’ means a county, municipality, town, township, village, parish, borough, or other unit of general government below the State level.”.

(b) TECHNICAL AMENDMENT.—The heading for title VI of the Social Security Act (42 U.S.C. 801 et seq.) is amended by striking “FUND” and inserting “AND FISCAL RECOVERY FUNDS”.

**SA 1369.** Mr. GRAHAM (for himself, Mr. THUNE, Mr. CRAPO, Mr. RUBIO, and Mr. MARSHALL) proposed an amendment to amendment SA 891 proposed by Mr. SCHUMER (for himself, Mr. WYDEN, Mrs. MURRAY, Mr. BROWN, Mr. PETERS, Mr. CARDIN, Ms. CANTWELL, Ms. STABENOW, Mr. TESTER, Mr. MENENDEZ, Mr. SCHATZ, Mr. CARPER, Mr. LEAHY, and Mr. SANDERS) to the bill H.R. 1319, to provide for reconciliation pursuant to title II of S. Con. Res. 5; as follows:

Strike section 9901 and insert the following:

**SEC. 9901. CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUND.**

(a) IN GENERAL.—Title VI of the Social Security Act (42 U.S.C. 801 et seq.) is amended by adding at the end the following:

**“SEC. 602. CORONAVIRUS FISCAL RECOVERY FUND.**

“(a) APPROPRIATION.—

“(1) IN GENERAL.—Out of any money in the Treasury of the United States not otherwise appropriated, there are appropriated for making payments to States, Tribal governments, and units of local government under this section, \$350,000,000,000 for fiscal year 2021.

“(2) RESERVATION OF FUNDS.—Of the amount appropriated under paragraph (1), the Secretary shall reserve—

“(A) \$4,500,000,000 for making payments to the District of Columbia, the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, the Commonwealth of the Northern Mariana Islands, and American Samoa; and

“(B) \$20,000,000,000 for making payments to Tribal governments.

“(b) AUTHORITY TO MAKE PAYMENTS.—Not later than 30 days after the date of enactment of this section, the Secretary shall pay each State and Tribal government the amount determined for the State or Tribal government for fiscal year 2021 under subsection (c).

“(c) PAYMENT AMOUNTS.—

“(1) IN GENERAL.—Subject to paragraph (2), the amount paid under this section for fiscal year 2021 to a State that is 1 of the 50 States shall be the amount equal to the relative population proportion amount determined for the State under paragraph (3) for such fiscal year.

“(2) MINIMUM PAYMENT.—

“(A) IN GENERAL.—No State that is 1 of the 50 States shall receive a payment under this section for fiscal year 2021 that is less than \$2,927,000,000.

“(B) PRO RATA ADJUSTMENTS.—The Secretary shall adjust on a pro rata basis the amount of the payments for each of the 50 States determined under this subsection without regard to this subparagraph to the extent necessary to comply with the requirements of subparagraph (A).

“(3) RELATIVE POPULATION PROPORTION AMOUNT.—For purposes of paragraph (1), the